

AUTHOR INDEX TO VOLUME 84

| <i>Author</i> | <i>Title</i> | <i>Page</i> |
|--|---|-------------|
| ACITO, ANDREW A. (and BURKS and JOHNSON) | Materiality Decisions and the Correction of Accounting Errors | 659 |
| ALLEE, KRISTIAN D. (and YOHN) | The Demand for Financial Statements in an Unregulated Environment: An Examination of the Production and Use of Financial Statements by Privately Held Small Businesses | 1 |
| BADERTSCHER, BRAD A. (and PHILLIPS and PINCUS and REGO) | Earnings Management Strategies and the Trade-Off between Tax Benefits and Detection Risk: To Conform or Not to Conform? | 63 |
| BAIMAN, STANLEY (and BALDENIUS) | Nonfinancial Performance Measures as Coordination Devices | 299 |
| BALDENIUS, TIM (and BAIMAN) | Nonfinancial Performance Measures as Coordination Devices | 299 |
| BARNIV, RAN (and HOPE and MYRING and THOMAS) | Do Analysts Practice What They Preach and Should Investors Listen? Effects of Recent Regulations | 1015 |
| BEDARD, JEAN C. (and HOITASH and HOITASH) | Corporate Governance and Internal Control over Financial Reporting: A Comparison of Regulatory Regimes | 839 |
| BEYER, ANNE | Capital Market Prices, Management Forecasts, and Earnings Management | 1713 |
| BLOOMFIELD, ROBERT (and HALES) | An Experimental Investigation of the Positive and Negative Effects of Mutual Observation | 331 |
| BLOUIN, JENNIFER (and HAIL and YETMAN) | Capital Gains Taxes, Pricing Spreads, and Arbitrage: Evidence from Cross-Listed Firms in the U.S. | 1321 |
| BRADSHAW, MARK T. | Analyst Information Processing, Financial Regulation, and Academic Research (Invited Commentary) | 1073 |
| BURKHARDT, KATRIN (and STRAUSZ) | Accounting Transparency and the Asset Substitution Problem | 689 |

| | | |
|--|--|------|
| BURKS, JEFFREY J. (and ACITO and JOHNSON) | Materiality Decisions and the Correction of Accounting Errors | 659 |
| CALLEN, JEFFREY L. (and LIVNAT and SEGAL) | The Impact of Earnings on the Pricing of Credit Default Swaps | 1363 |
| CAMPBELL, DENNIS (and DATAR and SANDINO) | Organizational Design and Control across Multiple Markets: The Case of Franchising in the Convenience Store Industry | 1749 |
| CARCELLO, JOSEPH V. (and VANSTRAELEN and WILLENBORG) | Rules Rather than Discretion in Audit Standards: Going-Concern Opinions in Belgium | 1395 |
| CARSON, ELIZABETH | Industry Specialization by Global Audit Firm Networks | 355 |
| CASSAR, GAVIN | Financial Statement and Projection Preparation in Start-Up Ventures | 27 |
| CASTERELLA, JEFFREY R. (and JENSEN and KNECHEL) | Is Self-Regulated Peer Review Effective at Signaling Audit Quality? | 713 |
| CHANG, XIN (and DASGUPTA and HILARY) | The Effect of Auditor Quality on Financing Decisions | 1085 |
| CHEN, CHIH-YING (and CHEN) | NASD Rule 2711 and Changes in Analysts' Independence in Making Stock Recommendations | 1041 |
| CHEN, CLARA XIAOLING | Who Really Matters? Revenue Implications of Stakeholder Satisfaction in a Health Insurance Company | 1781 |
| CHEN, PETER F. (and CHEN) | NASD Rule 2711 and Changes in Analysts' Independence in Making Stock Recommendations | 1041 |
| CHOI, JONG-HAG (and KIM and LIU and SIMUNIC) | Cross-Listing Audit Fee Premiums: Theory and Evidence | 1429 |
| CHUA, WAI FONG (and SIMNETT and VANSTRAELEN) | Assurance on Sustainability Reports: An International Comparison | 937 |

| | | |
|--|--|------|
| CICHELO, MICHAEL S. (and FEE and HADLOCK and SONTI) | Promotions, Turnover, and Performance Evaluation: Evidence from the Careers of Division Managers | 1119 |
| CLOR-PROELL, SHANA M. | The Effects of Expected and Actual Accounting Choices on Judgments and Decisions | 1465 |
| DASGUPTA, SUDIPTO (and CHANG and HILARY) | The Effect of Auditor Quality on Financing Decisions | 1085 |
| DATAR, SRIKANT M. (and CAMPBELL and SANDINO) | Organizational Design and Control across Multiple Markets: The Case of Franchising in the Convenience Store Industry | 1749 |
| DE FRANCO, GUS (and ZHOU) | The Performance of Analysts with a CFA® Designation: The Role of Human-Capital and Signaling Theories..... | 383 |
| DECHOW, PATRICIA M. (and SHAKESPEARE) | Do Managers Time Securitization Transactions to Obtain Accounting Benefits?..... | 99 |
| DENISON, CHRISTINE A. | Real Options and Escalation of Commitment: A Behavioral Analysis of Capital Investment Decisions | 133 |
| DIAZ, MICHELLE CHANDLER (and WOLFE and MAULDIN) | Concede or Deny: Do Management Persuasion Tactics Affect Auditor Evaluation of Internal Control Deviations?..... | 2013 |
| DICKHAUT, JOHN (and XIN) | Market Efficiencies and Drift: A Computational Model..... | 1805 |
| DICKHAUT, JOHN | The Brain as the Original Accounting Institution | 1703 |
| DIKOLLI, SHANE S. (and KULP and SEDATOLE) | Transient Institutional Ownership and CEO Contracting..... | 737 |
| DOWLING, CARLIN | Appropriate Audit Support System Use: The Influence of Auditor, Audit Team, and Firm Factors..... | 771 |
| DOYLE, JEFFREY T. (and MAGILKE) | The Timing of Earnings Announcements: An Examination of the Strategic Disclosure Hypothesis ... | 157 |
| DUTTA, SUNIL (and FAN) | Hurdle Rates and Project Development Efforts | 405 |

- ENGLE, TERRY J.
(and LYNCH
and MURTHY) Fraud Brainstorming Using Computer-Mediated
Communication: The Effects of Brainstorming
Technique and Facilitation 1209
- ERKENS, DAVID H.
(and HWANG
and EVANS III) Knowledge Sharing and Incentive Design in
Production Environments: Theory and Evidence 1145
- EVANS III, JOHN H.
(and HWANG
and ERKENS) Knowledge Sharing and Incentive Design in
Production Environments: Theory and Evidence 1145
- FAN, QINTAO
(and DUTTA) Hurdle Rates and Project Development Efforts 405
- FEE, C. EDWARD
(and CICHELO
and HADLOCK
and SONTI) Promotions, Turnover, and Performance Evaluation:
Evidence from the Careers of Division Managers 1119
- FENG, MEI
(and GRAMLICH
and GUPTA) Special Purpose Vehicles: Empirical Evidence on
Determinants and Earnings Management 1833
- FERRI, FABRIZIO
(and SANDINO) The Impact of Shareholder Activism on Financial
Reporting and Compensation: The Case of Employee
Stock Options Expensing 433
- FILES, REBECCA
(and SWANSON
and TSE) Stealth Disclosure of Accounting Restatements 1495
- FRANCIS, JERE R.
(and YU) Big 4 Office Size and Audit Quality 1521
- FRANK, MARY MARGARET
(and LYNCH
and REGO) Tax Reporting Aggressiveness and Its Relation to
Aggressive Financial Reporting 467
- GIVOLY, DAN
(and HAYN
and LEHAVY) The Quality of Analysts' Cash Flow Forecasts 1877
- GONG, GUOJIN
(and LI
and XIE) The Association between Management Earnings
Forecast Errors and Accruals 497
- GORE, ANGELA K. Why Do Cities Hoard Cash? Determinants and
Implications of Municipal Cash Holdings 183

| | | |
|--|--|------|
| GRAMLICH, JEFFREY D. (and FENG and GUPTA) | Special Purpose Vehicles: Empirical Evidence on Determinants and Earnings Management | 1833 |
| GUPTA, SANJAY (and FENG and GRAMLICH) | Special Purpose Vehicles: Empirical Evidence on Determinants and Earnings Management | 1833 |
| HADLOCK, CHARLES J. (and CICHELO and FEE and SONTI) | Promotions, Turnover, and Performance Evaluation: Evidence from the Careers of Division Managers | 1119 |
| HALES, JEFFREY (and BLOOMFIELD) | An Experimental Investigation of the Positive and Negative Effects of Mutual Observation | 331 |
| HAIL, LUZI (and BLOUIN and YETMAN) | Capital Gains Taxes, Pricing Spreads, and Arbitrage: Evidence from Cross-Listed Firms in the U.S. | 1321 |
| HAYN, CARLA (and GIVOLY and LEHAVY) | The Quality of Analysts' Cash Flow Forecasts | 1877 |
| HEWITT, MAX | Improving Investors' Forecast Accuracy when Operating Cash Flows and Accruals Are Differentially Persistent | 1913 |
| HILARY, GILLES (and CHANG and DASGUPTA) | The Effect of Auditor Quality on Financing Decisions | 1085 |
| HOFFMAN, VICKY B. (and ZIMBELMAN) | Do Strategic Reasoning and Brainstorming Help Auditors Change Their Standard Audit Procedures in Response to Fraud Risk? | 811 |
| HOITASH, RANI (and HOITASH and BEDARD) | Corporate Governance and Internal Control over Financial Reporting: A Comparison of Regulatory Regimes | 839 |
| HOITASH, UDI (and HOITASH and BEDARD) | Corporate Governance and Internal Control over Financial Reporting: A Comparison of Regulatory Regimes | 839 |
| HOPE, OLE-KRISTIAN (and BARNIV and MYRING and THOMAS) | Do Analysts Practice What They Preach and Should Investors Listen? Effects of Recent Regulations | 1015 |

| | | |
|--|---|------|
| HWANG, YUHCHANG (and ERKENS and EVANS III) | Knowledge Sharing and Incentive Design in Production Environments: Theory and Evidence..... | 1145 |
| JENSEN, KEVAN L. (and CASTERELLA and KNECHEL) | Is Self-Regulated Peer Review Effective at Signaling Audit Quality? | 713 |
| JOHNSON, W. BRUCE (and ACITO and BURKS) | Materiality Decisions and the Correction of Accounting Errors..... | 659 |
| KATZ, SHARON P. | Earnings Quality and Ownership Structure: The Role of Private Equity Sponsors (2007 American Accounting Association Competitive Manuscript Award Winner)..... | 623 |
| KALYTA, PAUL | Accounting Discretion, Horizon Problem, and CEO Retirement Benefits..... | 1553 |
| KATO, KAZUO (and SKINNER and KUNIMURA) | Management Forecasts in Japan: An Empirical Study of Forecasts that Are Effectively Mandated. | 1575 |
| KIM, JEONG-BON (and CHOI and LIU and SIMUNIC) | Cross-Listing Audit Fee Premiums: Theory and Evidence | 1429 |
| KNECHEL, W. ROBERT (and CASTERELLA and JENSEN) | Is Self-Regulated Peer Review Effective at Signaling Audit Quality? | 713 |
| KNECHEL, W. ROBERT (and ROUSE and SCHELLEMAN) | A Modified Audit Production Framework: Evaluating the Relative Efficiency of Audit Engagements..... | 1607 |
| KOTHARI, S. P. (and LI and SHORT) | The Effect of Disclosures by Management, Analysts, and Business Press on Cost of Capital, Return Volatility, and Analyst Forecasts: A Study Using Content Analysis | 1639 |
| KUANG, XI (JASON) (and MOSER) | Reciprocity and the Effectiveness of Optimal Agency Contracts | 1671 |
| KULP, SUSAN L. (and DIKOLLI and SEDATOLE) | Transient Institutional Ownership and CEO Contracting..... | 737 |

| | | |
|---|---|------|
| KUNIMURA, MICHIO (and KATO and SKINNER) | Management Forecasts in Japan: An Empirical Study of Forecasts that Are Effectively Mandated..... | 1575 |
| LANDSMAN, WAYNE R. (and NELSON and ROUNTREE) | Auditor Switches in the Pre- and Post-Enron Eras: Risk or Realignment?..... | 531 |
| LAUX, CHRISTIAN (and LAUX) | Board Committees, CEO Compensation, and Earnings Management | 869 |
| LAUX, VOLKER (and LAUX) | Board Committees, CEO Compensation, and Earnings Management | 869 |
| LEHAVY, REUVEN (and GIVOLY and HAYN) | The Quality of Analysts' Cash Flow Forecasts | 1877 |
| LI, EDWARD XUEJUN (and RAMESH) | Market Reaction Surrounding the Filing of Periodic SEC Reports | 1171 |
| LI, LAURA YUE (and GONG and XIE) | The Association between Management Earnings Forecast Errors and Accruals | 497 |
| LI, XU (and KOTHARI and SHORT) | The Effect of Disclosures by Management, Analysts, and Business Press on Cost of Capital, Return Volatility, and Analyst Forecasts: A Study Using Content Analysis | 1639 |
| LIU, XIAOHONG (and CHOI and KIM and SIMUNIC) | Cross-Listing Audit Fee Premiums: Theory and Evidence | 1429 |
| LIVNAT, JOSHUA (and CALLEN and SEGAL) | The Impact of Earnings on the Pricing of Credit Default Swaps..... | 1363 |
| LU, TONG (and SAPRA) | Auditor Conservatism and Investment Efficiency | 1933 |
| LYNCH, ANTOINETTE L. (and MURTHY and ENGLE) | Fraud Brainstorming Using Computer-Mediated Communication: The Effects of Brainstorming Technique and Facilitation..... | 1209 |
| LYNCH, LUANN J. (and FRANK and REGO) | Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting | 467 |

| | | |
|---|---|------|
| MAAS, VICTOR S. (and MATĚJKA) | Balancing the Dual Responsibilities of Business Unit Controllers: Field and Survey Evidence | 1233 |
| MAGILKE, MATTHEW J. (and DOYLE) | The Timing of Earnings Announcements: An Examination of the Strategic Disclosure Hypothesis ... | 157 |
| MAGILKE, MATTHEW J. (and MAYHEW and PIKE) | Are Independent Audit Committee Members Objective? Experimental Evidence | 1959 |
| MATĚJKA, MICHAL (and MAAS) | Balancing the Dual Responsibilities of Business Unit Controllers: Field and Survey Evidence | 1233 |
| MAULDIN, ELAINE G. (and WOLFE and DIAZ) | Concede or Deny: Do Management Persuasion Tactics Affect Auditor Evaluation of Internal Control Deviations?..... | 2013 |
| MAYHEW, BRIAN W. (and MAGILKE and PIKE) | Are Independent Audit Committee Members Objective? Experimental Evidence | 1959 |
| MOSER, DONALD V. (and KUANG) | Reciprocity and the Effectiveness of Optimal Agency Contracts..... | 1671 |
| MURTHY, UDAY S. (and LYNCH and ENGLE) | Fraud Brainstorming Using Computer-Mediated Communication: The Effects of Brainstorming Technique and Facilitation..... | 1209 |
| MYRING, MARK J. (and BARNIV and HOPE and THOMAS) | Do Analysts Practice What They Preach and Should Investors Listen? Effects of Recent Regulations | 1015 |
| NAIKER, VIC (and SHARMA) | Former Audit Partners on the Audit Committee and Internal Control Deficiencies..... | 559 |
| NEKRASOV, ALEXANDER (and SHROFF) | Fundamentals-Based Risk Measurement in Valuation..... | 1983 |
| NELSON, KAREN K. (and LANDSMAN and ROUNTREE) | Auditor Switches in the Pre- and Post-Enron Eras: Risk or Realignment?..... | 531 |
| ORPURT, STEVEN F. (and ZANG) | Do Direct Cash Flow Disclosures Help Predict Future Operating Cash Flows and Earnings? | 893 |
| ORTEGA, JAIME | Employee Discretion and Performance Pay..... | 589 |

| | | |
|--|--|------|
| PALMROSE, ZOE-VONNA | Science, Politics, and Accounting: A View from the Potomac..... | 281 |
| PHILLIPS, JOHN D. (and BADERTSCHER and PINCUS and REGO) | Earnings Management Strategies and the Trade-Off between Tax Benefits and Detection Risk: To Conform or Not to Conform?..... | 63 |
| PIKE, JOEL E. (and MAGILKE and MAYHEW) | Are Independent Audit Committee Members Objective? Experimental Evidence | 1959 |
| PINCUS, MORTON (and BADERTSCHER and PHILLIPS and REGO) | Earnings Management Strategies and the Trade-Off between Tax Benefits and Detection Risk: To Conform or Not to Conform?..... | 63 |
| PRAWITT, DOUGLAS F. (and SMITH and WOOD) | Internal Audit Quality and Earnings Management | 1255 |
| RAJAN, MADHAV V. (and REICHELSTEIN) | Objective versus Subjective Indicators of Managerial Performance..... | 209 |
| RAMESH, K. (and LI) | Market Reaction Surrounding the Filing of Periodic SEC Reports | 1171 |
| REGO, SONJA (and BADERTSCHER and PHILLIPS and PINCUS) | Earnings Management Strategies and the Trade-Off between Tax Benefits and Detection Risk: To Conform or Not to Conform?..... | 63 |
| REGO, SONJA (and FRANK and LYNCH) | Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting | 467 |
| REICHELSTEIN, STEFAN (and RAJAN) | Objective versus Subjective Indicators of Managerial Performance..... | 209 |
| ROUNTREE, BRIAN R. (and LANDSMAN and NELSON) | Auditor Switches in the Pre- and Post-Enron Eras: Risk or Realignment?..... | 531 |
| ROUSE, PAUL (and KNECHEL and SCHELLEMAN) | A Modified Audit Production Framework: Evaluating the Relative Efficiency of Audit Engagements..... | 1607 |

- | | | |
|---|---|------|
| SANDINO, TATIANA (and CAMPBELL and DATAR) | Organizational Design and Control across Multiple Markets: The Case of Franchising in the Convenience Store Industry | 1749 |
| SANDINO, TATIANA (and FERRI) | The Impact of Shareholder Activism on Financial Reporting and Compensation: The Case of Employee Stock Options Expensing | 433 |
| SAPRA, HARESH (and LU) | Auditor Conservatism and Investment Efficiency | 1933 |
| SCHELLEMAN, CAREN (and KNECHEL and ROUSE) | A Modified Audit Production Framework: Evaluating the Relative Efficiency of Audit Engagements..... | 1607 |
| SEDATOLE, KAREN L. (and DIKOLLI and KULP) | Transient Institutional Ownership and CEO Contracting..... | 737 |
| SEGAL, DAN (and CALLEN and LIVNAT) | The Impact of Earnings on the Pricing of Credit Default Swaps..... | 1363 |
| SHAKESPEARE, CATHERINE (and DECHOW) | Do Managers Time Securitization Transactions to Obtain Accounting Benefits?..... | 99 |
| SHALEV, RON | The Information Content of Business Combination Disclosure Level | 239 |
| SHARMA, DIVESH S. (and NAIKER) | Former Audit Partners on the Audit Committee and Internal Control Deficiencies..... | 559 |
| SHORT, JAMES E. (and KOTHARI and LI) | The Effect of Disclosures by Management, Analysts, and Business Press on Cost of Capital, Return Volatility, and Analyst Forecasts: A Study Using Content Analysis | 1639 |
| SHROFF, PERVIN K. (and NEKRASOV) | Fundamentals-Based Risk Measurement in Valuation..... | 1983 |
| SIMNETT, ROGER (and VANSTRAELEN and CHUA) | Assurance on Sustainability Reports: An International Comparison | 937 |
| SIMUNIC, DAN A. (and CHOI and KIM and LIU) | Cross-Listing Audit Fee Premiums: Theory and Evidence | 1429 |

| | | |
|--|---|------|
| SKINNER, DOUGLAS J. (and KATO and KUNIMURA) | Management Forecasts in Japan: An Empirical Study of Forecasts that Are Effectively Mandated..... | 1575 |
| SMITH, JASON L. (and PRAWITT and WOOD) | Internal Audit Quality and Earnings Management | 1255 |
| SONTI, RAMANA (and CICHELO and FEE and HADLOCK) | Promotions, Turnover, and Performance Evaluation: Evidence from the Careers of Division Managers | 1119 |
| STRAUSZ, ROLAND (and BURKHARDT) | Accounting Transparency and the Asset Substitution Problem..... | 689 |
| SWANSON, EDWARD P. (and FILES and TSE) | Stealth Disclosure of Accounting Restatements..... | 1495 |
| THOMAS, WAYNE B. (and BARNIV and HOPE and MYRING) | Do Analysts Practice What They Preach and Should Investors Listen? Effects of Recent Regulations | 1015 |
| TSE, SENYO (and FILES and SWANSON) | Stealth Disclosure of Accounting Restatements..... | 1495 |
| VANSTRAELEN, ANN (and SIMNETT and CHUA) | Assurance on Sustainability Reports: An International Comparison | 937 |
| VANSTRAELEN, ANN (and CARCELLO and WILLENBORG) | Rules Rather than Discretion in Audit Standards: Going-Concern Opinions in Belgium..... | 1395 |
| WAYMIRE, GREGORY B. | Exchange Guidance is the Fundamental Demand for Accounting (Invited Commentary) | 53 |
| WILLENBORG, MICHAEL (and CARCELLO and VANSTRAELEN) | Rules Rather than Discretion in Audit Standards: Going-Concern Opinions in Belgium..... | 1395 |
| WILSON, RYAN J. | An Examination of Corporate Tax Shelter Participants..... | 969 |

| | | |
|--|---|------|
| WOLFE, CHRISTOPHER J. (and MAULDIN and DIAZ) | Concede or Deny: Do Management Persuasion Tactics Affect Auditor Evaluation of Internal Control Deviations?..... | 2013 |
| WOOD, DAVID A. (and PRAWITT and SMITH) | Internal Audit Quality and Earnings Management | 1255 |
| WU, JOANNA SHUANG (and ZHANG) | The Voluntary Adoption of Internationally Recognized Accounting Standards and Firm Internal Performance Evaluation..... | 1281 |
| XIE, HONG (and GONG and LI) | The Association between Management Earnings Forecast Errors and Accruals | 497 |
| XIN, BAOHUA (and DICKHAUT) | Market Efficiencies and Drift: A Computational Model..... | 1805 |
| YETMAN, MICHELLE H. (and BLOUIN and HAIL) | Capital Gains Taxes, Pricing Spreads, and Arbitrage: Evidence from Cross-Listed Firms in the U.S. | 1321 |
| YOHN, TERI LOMBARDI (and ALLEE) | The Demand for Financial Statements in an Unregulated Environment: An Examination of the Production and Use of Financial Statements by Privately Held Small Businesses | 1 |
| YU, MICHAEL D. (and FRANCIS) | Big 4 Office Size and Audit Quality | 1521 |
| ZANG, YOONSEOK (and ORPURT) | Do Direct Cash Flow Disclosures Help Predict Future Operating Cash Flows and Earnings? | 893 |
| ZHANG, IVY XIYING (and WU) | The Voluntary Adoption of Internationally Recognized Accounting Standards and Firm Internal Performance Evaluation..... | 1281 |
| ZHOU, YIBIN (and DE FRANCO) | The Performance of Analysts with a CFA® Designation: The Role of Human-Capital and Signaling Theories..... | 383 |
| ZIMBELMAN, MARK F. (and HOFFMAN) | Do Strategic Reasoning and Brainstorming Help Auditors Change Their Standard Audit Procedures in Response to Fraud Risk? | 811 |

BOOK REVIEWS

| <i>Author</i> | <i>Title</i> | <i>Reviewer</i> | <i>Page</i> |
|--|--|-----------------------|-------------|
| Bloom, Martin | Double Accounting for Goodwill: A Problem Redefined | ALLAN BARTON | 1695 |
| Edwards, John Richard and Walker (editors) | The Routledge Companion to Accounting History | MARC NIKITIN | 1313 |
| Epstein, Marc J. | Making Sustainability Work: Best Practices in Managing and Measuring Corporate Social, Environmental, and Economic Impacts | BRENDAN O'DWYER | 1001 |
| Gray, Rob and Guthrie (editors) | Social Accounting, Mega Accounting and Beyond: A Festschrift in Honour of M. R. Mathews | PHILIP RITSON | 2043 |
| Horton, Joanne and Macve and Serafeim | An Experiment in "Fair Value" Accounting? The state of the art in research and thought leadership on accounting for life assurance in the UK and continental Europe | MARTIN N. HOOGENDOORN | 2042 |
| Mattessich, Richard | Two Hundred Years of Accounting Research: An International Survey of Personalities, Ideas and Publications (from the Beginning of the Nineteenth Century to the Beginning of the Twenty-First Century) | GEOFFREY WHITTINGTON | 271 |
| Naciri, A. (editor) | Corporate Governance Around the World | ISTEMİ S. DEMIRAG | 1311 |

| | | | |
|---|---|-----------------------|------|
| Unerman, Jeffrey and Guthrie and Striukova | UK Reporting of Intellectual Capital | CIARÁN Ó hÓGARTAIGH | 275 |
| Unerman, Jeffrey and Bebbington and O'Dwyer | Sustainability Accounting and Accountability | MARTIN FREEDMAN | 613 |
| Walton, Peter | The Routledge Companion to Fair Value and Financial Reporting | ROBERTO DI PIETRA | 1003 |
| Waymire, Gregory B. and Basu | Accounting is an Evolved Economic Institution | RICHARD K. FLEISCHMAN | 2039 |
| | Capsule Commentary | STEPHEN A. ZEFF | 1316 |

